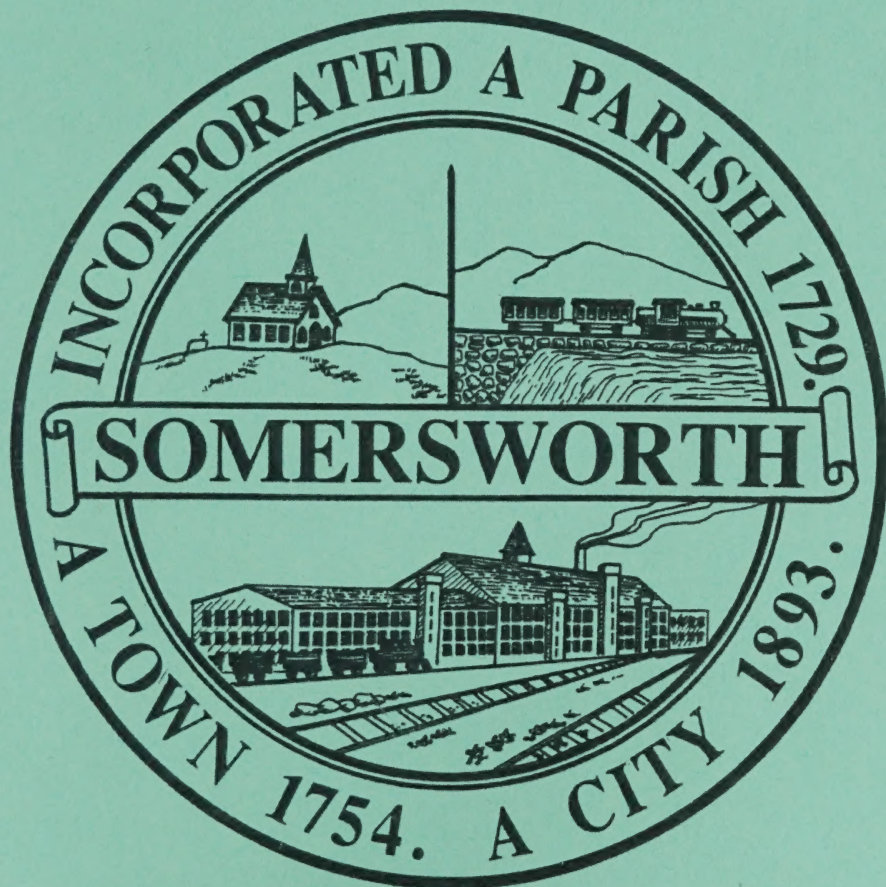


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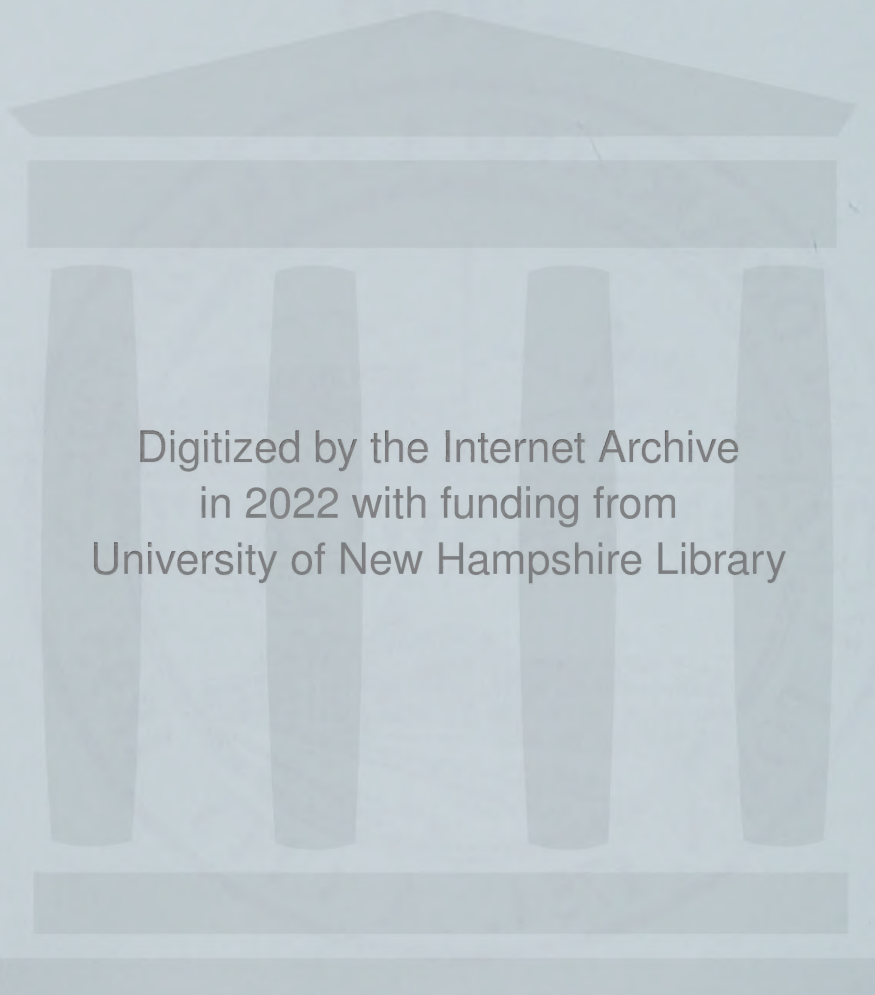
Annual Report

2008

Annual Report 2008



Somersworth New Hampshire



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CITY OFFICIALS

MAYOR

Michael Micucci
Term Exp. Jan. 2010

CITY MANAGER

Robert M. Belmore
Terms Exp. Jan. 2012

CITY COUNCIL**Ward 1**

Martin Pepin

Ward 2

Michael X. Watman

Ward 3

Dale Spainhower

Ward 4

Jonathan McCallion

Ward 5

Denis Messier

At Large

Terms Exp. Jan. 2010
Brian Tapscott
Sherie Dinger
Arvid Wiggin
Dana Hilliard

ASSESSOR

Janice Carruth

CITY ATTORNEY

Mitchell & Bates, PA

CITY CLERK

Diane M. DuBois

CITY ENGINEER

Chris Jacobs

CITY PLANNER

David Sharples

CODE ENFORCEMENT OFFICER

Tim Metivier

DIRECTOR OF DEVELOPMENT SERVICES

Craig Wheeler

DIRECTOR OF FINANCE AND ADMINISTRATION

Scott A. Smith

FIRE CHIEF

Donald Messier

LIBRARIAN

Debora Longo

POLICE CHIEF

Dean Crombie

TAX COLLECTOR

Margaret Wagner

WELFARE DIRECTOR

Carolyn Conklin, Resigned
Jennifer Bisson, Replaced

Terms Exp. Jan. 2012

SCHOOL BOARD**Ward 1**

Peter Houde

Ward 2

Dana Rivers

Ward 3

Stephanie Riotto

Ward 4

Bennington Owens

Ward 5

Kenneth Bolduc

At Large

Terms Exp. Jan. 2010
James Cowan
Mark Richardson
Jerry Perkins
MHC MacLeod

ELECTION OFFICIALS

Terms Exp. Jan. 2010

WARD 1**Moderator**

George Poulin

Ward Clerk

Henriette Guilmette

Selectmen

Marjorie Goldberg
Virginia Gorman
Elroy Hume

Supervisor of Checklist

Nancie Cameron
Term Exp. May 2011

WARD 2**Moderator**

Paula Carr

Ward Clerk

Donald Carr

Selectmen

David Roberge
Jennifer MacDonald
Mary Ann Roberge

Supervisor of Checklist

Jennifer Soldati, Replaced
Term Exp. Feb. 2011

WARD 3**Moderator**

Martin Dumont

Ward Clerk

Shelby Stearns

Selectmen

Richard Harvey
Jeanne Ambrose
Dorothy Gauvin

Supervisor of Checklist

Antoinette Harvey
Term Exp. Feb. 2011

WARD 4**Moderator**

Sean Peschel

Ward Clerk

Sandra Spellman

Selectmen

Bennington Owens
Pauline LaBonte
Sean McCallion

Supervisor of Checklist

Vivian Carignan
Term Exp. Sep. 2011

WARD 5**Moderator**

Joanne Demers

Ward Clerk

Mary Brown

Selectmen

Gail McGlone
Marie Messier
Roland Patnode, Jr.

Supervisor of Checklist

Raymond LaPointe
Term Exp. Sept. 2008

2008 ORDINANCES

1. Ordinance No. 13-08 Amending Chapter 19 Zoning Ordinance, Tables 4.A.1, 4.A.3 and 4.A.5. 01/22/08.
2. Ordinance No. 15-08 Amending Chapter 13 Police Offenses, Section 3.1.D No Parking Anytime. 02/04/08.
3. Ordinance No. 17-08 Revision of Chapter 10 – Welfare Guidelines. 04/21/08.
4. Ordinance No. 18-08 FY2008-2009 Budget. 06/02/08.
5. Ordinance No. 19-08 Amending Chapter 4, Personnel Rules and Regulations. 6/16/08.
6. Ordinance No. 20-08 Amending Chapter 8A, Sewer Ordinance, by Amending Section 7(B) Titled “Sewer Use Volume Charges”. 6/16/08.
7. Ordinance No. 21-08 Transfer Between Departments. 6/16/08.
8. Ordinance No. 22-08 Amending Chapter 6, City Officials, Section 8.1 City Council Salaries. 7/14/08.
9. Ordinance No. 2-09 Amend Chapter 13, Police Offenses, Section G: Permit and Reserved Parking. 9/02/08.
10. Ordinance No. 3-09 Amend Chapter 19, Zoning Ordinance, Section 23, Naming of Public Streets and Rights of Way. 10/06/08.
11. Ordinance No. 4-09 Chapter 19, Zoning Ordinance, Section 29, Maximum Allowable Occupancy. 11/17/08.
12. Ordinance No. 5-09 Chapter 13, Police Offenses, Section 3.3 One-Way Streets. 11/17/08.
13. Ordinance No. 1-09 Amend Chapter 19, Zoning Ordinance, Section 19.3.D.8.a and Section 19.3.D.8.c. 12/15/08.

2008 RESOLUTIONS

1. Resolution No. 29-08 Authorizing the City Manager to Sign a Contract with Alternate Resources, Inc. for an Amount Not to Exceed \$40,000 to Conduct an Evaluation of the Operations of the Water and Wastewater Treatment Facilities. 01/22/08.
2. Resolution No. 30-08 Authorizing the City Manager to Contract with Toyne Fire Apparatus for the Purchase of a Fire/Rescue Pumper Truck. 01/22/08.
3. Resolution No. 31-08 Proclamation Declaring January Diversity Month in the City of Somersworth. 01/22/08.
4. Resolution No. 32-08 Instructing the Government Operations Committee to Review the Somersworth City Charter. 02/04/08.
5. Resolution No. 33-08 Naming Hawthorne Circle and Assigning Addresses, if Required. 02/04/08.
6. Resolution No. 34-08 Naming "Fair Court". 02/04/08.
7. Resolution No. 35-08 Naming Nadeau Street and Assigning Addresses, if Required. 02/04/08.
8. Resolution No. 36-08 Naming Westman Road and Assigning Addresses, if Required. 02/04/08.
9. Resolution No. 38-08 Elderly Tax Exemption. 02/04/08.
10. Resolution No. 39-08 Requesting an Urbanized Exemption from the Requirements of the Comprehensive Shoreline Protection Act for a Portion of the Salmon Falls River Located Within the City's Downtown. 02/04/08.
11. Resolution No. 41-08 The Mayor and City Council of the City of Somersworth, NH Urging our Delegation to Oppose HB1344, HB1364-FN, HB1469 and HB1515. 02/04/08.
12. Resolution No. 40-08 Authorizing the City Manager to Accept Grant Funds and to Sign a Contract with Clean Harbors Environmental Services, Inc. for a Household Hazardous Waste Cleanup Day. 02/19/08.
13. Resolution No. 43-08 Mayor and City Council of the City of Somersworth Support of a Reduction in the Strafford County Budget as Proposed by the Strafford County Commissioners. 02/19/08.

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14. Resolution No. 44-08 Authorizing the City Manager to Sign a Lease/Purchase Agreement for a Fire/Rescue Pumper Truck. 03/03/08.
 15. Resolution No. 45-08 Authorizing the City Manager to Receive Bids for the Resurfacing of Certain Streets. 04/07/08.
 16. Resolution No. 46-08 Authorizing the Conservation Commission, in Coordination with the City Manager, to Purchase 14.7 Acres of Undeveloped Land along the Salmon Falls River. 04/21/08.
 17. Resolution No. 47-08 Authorizing the City Manager to Sign a Contract with Phoenix Recycling, Inc. for the Supply of 15 and 30 Gallon Trash Bags. 04/21/08.
 18. Resolution No. 48-08 Authorizing the City Manager to Sign a Contract with Vermont Recreational Surfacing and Fencing for the Reconstruction of the Memorial Drive Tennis Courts at a Cost not to Exceed \$50,000 (Fifty Thousand Dollars). 05/05/08.
 19. Resolution No. 49-08 Authorizing the City Manager to Accept a Grant from the Bill and Melinda Gates Foundation for the Purpose of Purchasing Public Access Computers at the Somersworth Public Library. 05/05/08.
 20. Resolution No. 50-08 Authorizing the City Manager to Amend the Current Contract with OMI for the Operation and Maintenance of the City's Wastewater Treatment Plant and Pumping Stations for a Temporary Extension. 06/02/08.
 21. Resolution No. 51-08 Authorization of the Sale of Bonds and Approval of Loan Agreement with the New Hampshire Municipal Bond Bank. 06/02/08.
 22. Resolution No. 52-08 "City of Somersworth Vision 2020 Initiative". 6/16/08.
 23. Resolution No. 53-08 "City of Somersworth Vision 2020 Committee". 6/16/08.
 24. Resolution No. 54-08 To Change the Purpose of the Appropriation for an Impact Fee Ordinance in the Fiscal Year 2007-2008 Budget to the Purpose of a Master Plan Update. 6/16/08.
 25. Resolution No. 58-08 Granting a One-Day Waiver of the Prohibition of Intoxicating Beverages at a City Park. 6/16/08.
 26. Resolution No. 57-08 Amending Council Rules and Regulations. 7/14/08.
 27. Resolution No. 59-08 A Complete and Current Listing of All City of Somersworth Approved Street Names as of June 30th, 2008. 7/14/08.
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28. Resolution No. 3-09 To Reject All Proposals Received for Operation and Maintenance Services for the Water and Wastewater Treatment Facilities and to Direct the City Manager to Transition the Wastewater Treatment Facility to a Municipal Operation. 7/14/08.
 29. Resolution No. 4-09 Authorizing the City Manager to Contract with Libby-Scott, Inc. to Resurface Mt. Auburn Street, Pemberton Lane, West High Street, and Albert Street. 7/14/08.
 30. Resolution No. 6-09 Authorize the City Manager to Complete Additional Work on the Somersworth Police Facility. 7/14/08.
 31. Resolution No. 7-09 Authorizing the City Manager to Solicit Bids for the Extension of Commercial Drive Between High Street and Willand Drive. 7/14/08.
 32. Resolution No. 8-09 Authorizing the City Manager to Contract with Oliver Mechanical, Inc. to Complete the HVAC System Renovations at the Somersworth Public Library. 7/14/08.
 33. Resolution No. 1-09 Naming Gator Rock Road and Assigning Addresses, if Required. 8/18/08.
 34. Resolution No. 2-09 Naming Terrascape Parkway and Assigning Addresses, if Required. 8/18/08.
 35. Resolution No. 5-09 Authorizing an Easement to Extend Gas Main from Centre Road to Buffumsville Road over the Former Indigo Hill Road Right-of-Way. 8/18/08.
 36. Resolution No. 11-09 Authorizing the City Manager to Amend the Contract with Libby-Scott, Inc. to Include the Reconstruction of Wells Street. 8/18/08.
 37. Resolution No. 12-09 Authorizing the Conservation Commission, in Coordination with the City Manager, to Acquire a Conservation Easement on Approximately 11.75 Acres Identified as Assessor's Map 69 Lot 8 and Located in the Western Corner of the City along Cook Road. 9/02/08.
 38. Resolution No. 13-09 Naming Marsh Brook Drive and Assigning Addresses, if Required. 9/02/08.
 39. Resolution No. 14-09 Discontinue Use of Street Named "Healing Way". 9/02/08.
 40. Resolution No. 15-09 Naming Works Way and Assigning Addresses, if Required. 9/02/08.

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41. Resolution No. 16-09 Authorizing the City Manager to Receive Bids for the Resurfacing of Certain City Streets. 10/06/08.
 42. Resolution No. 17-09 Accept Lilac Lane. 10/06/08.
 43. Resolution No. 18-09 Authorizing the City Manager to Enter Into a Contract for the Purpose of Updating the Master Plan. 11/17/08.
 44. Resolution No. 20-09 Accept Commercial Drive (Extension). 11/17/08.
 45. Resolution No. 21-09 To Authorize the City Manager to Contract with Brown Industrial Group and to Take Action to Construct the Extension of Commercial Drive Between High Street and Willand Drive. 11/17/08.
 46. Resolution No. 22-09 Authorizing the City Manager to Contract with Nortrax of Pembroke, NH for the Purchase of a Front End Loader with Snowplow Equipment. 11/17/08.
 47. Resolution No. 19-09 Authorizing the City Manager and Public Works Director to Participate in the New Hampshire Public Works Mutual Aid Program and Sign a Mutual Aid and Assistance Agreement. 12/15/08.
 48. Resolution No. 23-09 Authorizing the City Manager to Sign a Lease/Purchase Agreement for the Purchase of a Frond End Loader with Snowplow Equipment. 12/15/08.

Development Services Department

Planning Board

The Planning Board meets the third Wednesday of each month and consists of 9 members. The Planning Board is responsible for reviewing: site plan applications, subdivision applications, conditional use permit applications, extension and amendment requests, conceptual/design review requests, ordinance amendment proposals and for conducting site visits. The Planning Board also has workshop meetings as needed to discuss ordinance amendment proposals, rules of procedure, application requirements, and other items as necessary.

In 2008 the Planning Board reviewed the following: six conditional use permit applications, 10 major site plan applications, 10 subdivision applications, conducted two site walks, two conceptual/design reviews, three plan amendment requests and one site plan extension. Zoning Ordinance amendments sent to the City Council included: Commercial Node District expansion, Maximum Allowable Occupancy, Sign Ordinance amendment proposal and a new Riparian and Wetland Buffer Ordinance. The Board also had eight workshop meetings and held discussions on topics/issues as needed.

Current Planning Board members are:

William Sweeney, Chairman
Erwin Grant, Vice Chair
Brian Tapscott, City Council Rep
Robert Belmore, City Manager
Don Messier, Fire Chief, City Manager Designee
Ron LeHoullier
Paul Robidas
Dan Proulx
David Witham
Anthony Delyani
George Snyder, Alternate

Historic District Commission

The Historic District Commission meets the fourth Wednesday of each month and is responsible for reviewing projects that fall under the Historic Overlay District. In 2008 the Commission reviewed 39 applications. The Commission also held two workshop meetings for discussions with the Director of Development Services and the Code Enforcement Officers.

Current Historic District Commission members are:

George Poulin
Charles Kinney
Albert Marotta
Daniel Bisson
Beth Poulin, Alternate
John Jackman, Alternate

Conservation Commission

The Conservation Commission meets the second Wednesday of each month and is responsible for reviewing conditional use permit applications, State Wetland Permit applications, easements, conservation land and conducting site walks.

In 2008 the Commission reviewed seven conditional use permit applications, conducted two site walks, acquired a parcel of land along Salmon Falls Road, acquired a conservation easement and forwarded a new Riparian and Wetland Buffer Ordinance to the City Council for adoption. The Commission also held six workshop meetings to develop the new Riparian and Wetland Buffer Ordinance and to discuss the Groundwater Protection District, monitoring conservation easements and open space strategies.

Current Conservation Commission members are:

Frank Richardson, Chairman
Imants Millers, Vice Chair
Alan Bryant
Scott Gessis
Dale Smith-Kenyon
Daniel Hartigan
Elizabeth Wilson
Jason Schrack, Alternate

Zoning Board of Adjustment

The Zoning Board of Adjustment meets the first Wednesday of each month and is responsible for reviewing: area and use variance applications, special exception applications, equitable waivers of dimensional requirements and appeals of an administrative decision.

In 2008 the Board reviewed and acted on 22 applications.

Current Zoning Board of Adjustment members are:

Ron LeHoullier, Chairman
Stacy Hall, Vice Chair
Harry Irwin
Steven Stout
Roland Dumont
Bo Beaudet, Alternate
Frank Menez, Alternate

Site Review Technical Committee

The Site Review Technical Committee meets the first Wednesday of each month and reviews site plan and subdivision applications before they are sent to the Planning Board. In 2008 the Committee reviewed 11 site plan applications, three major subdivision applications and one plan amendment request.

Current Site Review Technical Committee members are:

David Sharples, City Planner, Chairman
Dean Crombie, Police Chief
Don Messier, Fire Chief
Chris Jacobs, City Engineer
Tim Metivier, Building Inspector
Imants Millers, Conservation Commission Rep
Steve Smith, Water Department

Strafford Regional Planning Commission Representatives

Roger Berube
George Snyder

Community Development

The following is a list of major development that were approved within the City in the last year:

- **Sumner Printing**, 433 Route 108, 18,500 square foot commercial building.
- **Lionel Labonte**, 354 Route 108, convert existing building into a Stratham Tire store.

-
- **Somersworth Housing Authority**, 15 Bartlett Avenue, 3,000 square foot building addition.
 - **IDM Industries, LLC**, 15 Interstate Drive, 1,750 square foot building addition.
 - **Terrascape Park, LLC**, 203 Route 108, an 11 building, 125,000 square foot office campus.
 - **Neale Hubbard**, 430 Route 108, building addition with parking.
 - **Oats Realty**, 237A Route 108, building addition and associated site improvements (started review in 2008 but actually got approval in 2009).
 - **J.G. Realty Trust**, 20 & 30 Market Street, build connector between two buildings to extent Borderline Beverage.
 - **Fall Machine Company**, 10 Willand Drive, 10,000 square foot building addition.
 - **Borderline Fuels**, 35 Centre Road, new fuel storage yard.
 - **Roslea Realty Trust**, corner of High Street and Indigo Hill Road, new structure for a CVS Pharmacy/Retail Store (started review in 2008 but actually got approval in 2009).
 - **Great Falls School Apartments**, 90 Indigo Hill Road, converted from apartments to 16 condominium units.
 - **Public Land Holdings, LLC**, 102 Salmon Road, 11-lot subdivision later amended to four lots.

Somersworth Fire Department

To the citizens of Somersworth,

2008 has again been a very busy and exciting year for the Fire Department. There were two major fires and an Ice Storm. Also, the City Council approved funding for a replacement Rescue Pumper. The Department also answered 1,125 calls for service.

Major Fires

August 26, 2008 a one alarm fire caused damage to 10 Noble Street. No one was displaced as a result of the fire.



November 20, 2008 a three alarm fire struck 19-21 Grove Street displacing three families.

Ice Storm of December 2008 left 75% of the City without power for almost a week in some locations. This Ice Storm left 400,000 power customers throughout the State without power for weeks.





'B-Shift' at Community Hero's Day at The Works Health & Fitness Club where a safety presentation was made to over one hundred campers.

EMPLOYEE'S

Chief Donald R. Messier

Administrative Assistance Cheryl Howard

Captain Marc Vaillancourt, Lt. John Viola, Lt. Kenneth Vincent, Lt. Michael Clough
FF/EMT-B Sean Houle, FF. Michael Spinney, FF/EMT-B Parks Christenbury, FF Matt Moore
FF/EMT-B Cory Tibbetts, FF/EMT-B James Drakopoulos, FF/EMT-B Jessica Murphy
FF/EMT-B William Staples, FF/EMT-B Timothy Wilder, FF/EMT-B John Shaffer,
FF/EMT-I Derick Schrempf, FF/EMT-B Colby Walker,

Paid On-Call Firefighters:

Crew Chief David Witham, Paul Desmarais, Michelle Garland, George Guilmette, Greg Guilmette, Michael Landry, Jeff Libby, Paul Scaglione, Richard Shepherd, Daniel Toof

TRAINING

Training has been an increasing component of our day to day activities as well as maintaining our basic and advanced fire fighting and emergency medical skills throughout the year.

VEHICLES

In December we received our new 2009 Toyne Rescue Pumper-L to replace our 1987 Mace Pumper-R. This new pumper meets all current safety requirements; it has a 1,500 GPM pump, 700 gallon booster tank, enclosed 6-man cab, A&B Foam capabilities and the departments' first telescoping scene light. Our old pumper was sold and shipped to the Dominican Republic fire department.

Firefighter Parks Christenbury led the committee that was tasked with research, design, planning and placing this new rescue pumper into service. I would like to thank the committee members Lt. Mike Clough, FF Mike Spinney, FF Jerry McKay, Call Crew Chief David Witham and Call FF Greg Guilmette and Chairman FF Christenbury for their many hours of dedicated service in bringing such a cutting-edge vehicle to the community.

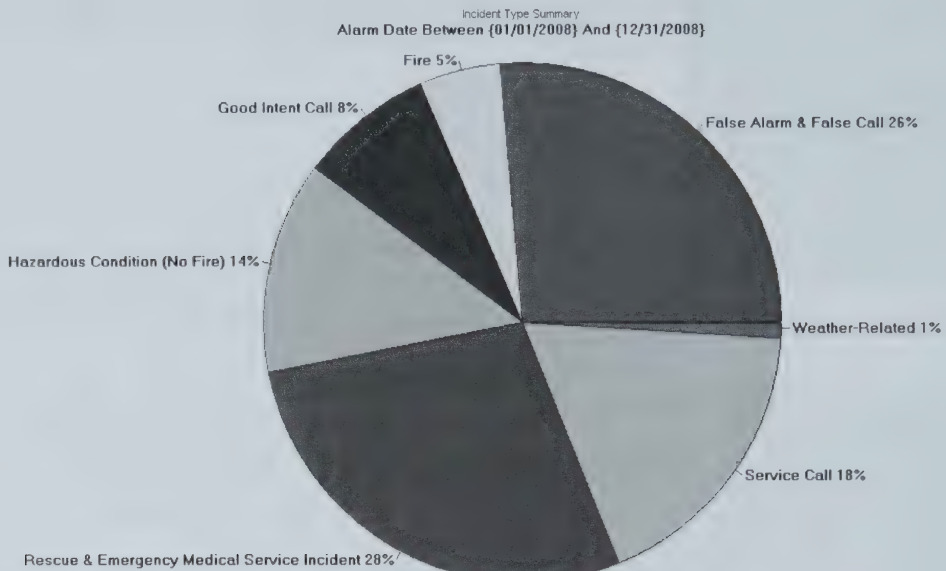


In closing, I would like to say that it is my pleasure and honor to serve this fine community. As I lead this department it is my goal to ensure that the citizens of Somersworth and those who work and travel through it, receive the best emergency service which can be provided. It is also my commitment to continue to provide those non-emergency services such as fire safety inspections and prevention programs that make and keep this community safe from man-made and natural disasters. Finally, I would like to thank all the members of my department and my Administrative Assistant Cheryl Howard who have continued to serve this community and support me throughout the year.

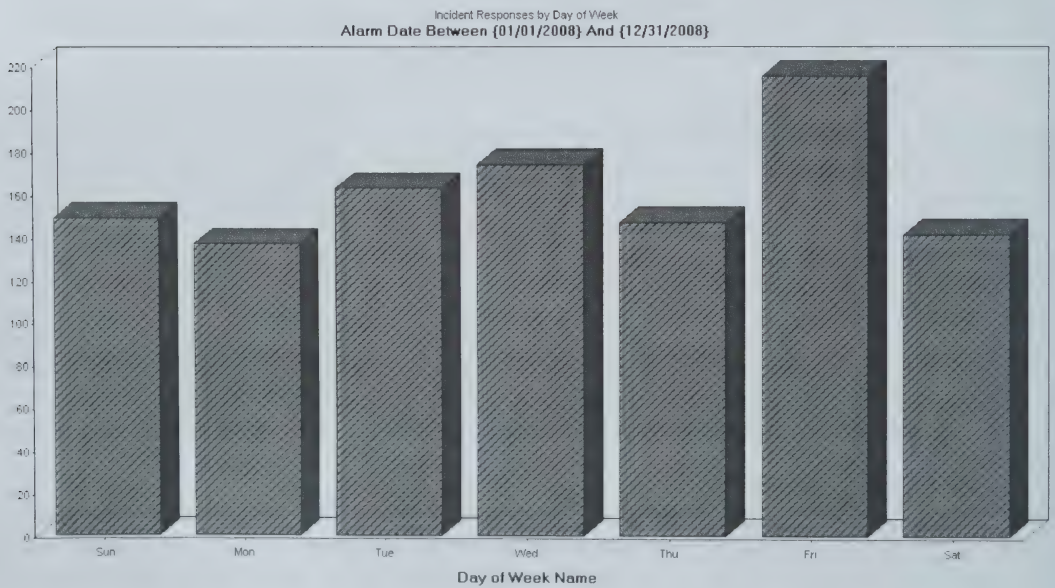
Sincerely,

Donald R. Messier,

Chief of Department



1,125 call for service in 2008



Apparatus	Apparatus Number of Responses
Engine 1	761
Engine 2	229
Engine 3	0 (12 months Out of Service)
Ladder 1	5
Forestry 1	8
Air Van	5
Car 1	9

Community	Given	Mutual Aid Received
Barrington	0	0
Berwick	4	3
Dover	8	3
Durham	1	0
Eliot	0	1
Farmington	0	0
Lebanon	0	0
Milton	0	2
Newington	0	0
Pease	0	0
Portsmouth	0	0
North Berwick	3	0
South Berwick	1	2
Rochester	4	2
Rollinsford	0	1

	Fire Safety Inspection	
	2007	2008
Annual Inspections completed	546	331
# of Violations Issued	187	39

Report of Forest Fire Warden and State Forest Ranger

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning unless the ground is completely covered with snow. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 1-800-498-6868 or www.des.state.nh.us for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdfi.org.

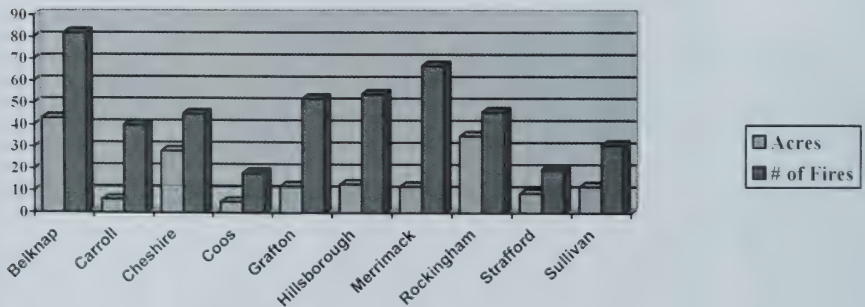
Spring fire season lasted unusually long this past year, with very high fire danger stretching into the first week of June. Once again, the rains started to fall during the summer and the fire activity was fairly light for the remainder of the year. The acreage burned was less than that of 2007. The largest forest fire during the 2008 season burned approximately 54 acres on Rattlesnake Mountain in Rumney on White Mountain National Forest property. Another 39 acre fire occurred on Mount Major in Alton during the month of April. Our statewide system of 16 fire lookout towers is credited with keeping most fires small and saving several structures this season due to their quick and accurate spotting capabilities. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2008 season threatened structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department and the state's Forest Rangers by being fire wise and fire safe!

2008 FIRE STATISTICS

(All fires reported as of November 24, 2008)

(Figures do not include fires under the jurisdiction of the White Mountain National Forest)

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	43	82
Carroll	6	40
Cheshire	28	45
Coos	5	18
Grafton	12	52
Hillsborough	13	54
Merrimack	12	67
Rockingham	35	46
Strafford	9	20
Sullivan	12	31



CAUSES OF FIRES REPORTED

		Total Fires	Total Acres
Arson	2	2008 455	175
Debris	173	2007 437	212
Campfire	35	2006 500	473
Children	23	2005 546	174
Smoking	36	2004 482	147
Railroad	2		
Equipment	11		
Lightning	11		
Misc.*	162		

(*Misc.: power lines, fireworks, electric fences, etc.)

ONLY YOU CAN PREVENT WILDLAND FIRE

Human Services

The Somersworth Human Services Department continues to carry out the legal tasks and responsibilities of RSA 165 – general assistance. The office experienced transition in May of 2008, as Welfare Officer Carolyn Cocklin retired from her post, and a new full-time Welfare Officer was hired. The office increased its hours to be open five days per week instead of four. City assistance continues to be the “safety net” for residents facing eviction, foreclosure, homelessness, hunger, utility shut-offs, and inability to obtain prescription medications.

There were 129 new cases opened in fiscal year 2008. A total of 144 families and individuals received direct assistance, totaling \$79,927.71. Roughly 80% of assistance helped those facing evictions, foreclosures, or homelessness to remain in their homes. Approximately 5% went towards assisting with medications, followed by 4% to help with home heating oil. The remaining assistance consisted of help with other utilities, burials, and food. Many residents were helped by receiving referrals and information about community resources, including Strafford County Community Action, the Community Food Pantry, Somersworth Housing Authority, and the Department of Health & Human Services.

A total of \$10,293.20 was reimbursed to the City in 2008 for general assistance funds. These funds were reimbursed by residents themselves, or from agencies and organizations such as Social Security and Medicaid.

This office is very appreciative for the local organizations that serve our residents, such as Somersworth Housing Authority, Community Food Pantry, Homeless Center for Strafford County, My Friend’s Place, Strafford County Community Action, and Avis Goodwin Community Health Center. All residents are encouraged to learn more about community resources by calling 2-1-1, the statewide information and referral hotline.

Finally, the following individuals and businesses deserve to be thanked tremendously for their generosity: Edson Smith and Borderline Fuels, Inc. (home heating oil), Loretta Anderson and her husband Bob Gibson (diapers for mothers in need), Post 79 American Legion (home heating oil), and Ronald Barton and Digital Ink Printing (home heating oil). If anyone is interested in making a donation, this office can always use gift certificates for car gasoline and food. Lastly, thank you to the taxpayers of Somersworth for your contribution towards maintaining the safety net for those who are less fortunate in our community.

Respectfully submitted,

Jennifer Bisson, M.S.W.
Welfare Officer



Somersworth Police Department

The Department was able to provide a variety of special and specific law enforcement efforts. This included an assortment of enforcement initiatives. The New Hampshire Highway Safety Agency allowed us to increase motor vehicle enforcement by providing grant funds. This enforcement included DWI, speeding and other motor vehicle related violations. This program allowed us to assign a motorcycle patrol during the summer months.



Our new facility open house was well attended, October 16th. The New Police Station became active April 16th 2008.



Our Strafford County Accident Investigation Team continues to assist in the investigation and documentation of serious personal injury accidents. Sgt. Matt Duval has been assigned to that team. The team provides a specialized group of local officers trained in accident investigations. Sgt. Duval received specialized training at the police academy. He continues to receive training through the team. This Strafford County Team was utilized in Somersworth during the past year.

Somersworth has one officer assigned to The Strafford County Regional Tactical Operations Unit. Officer Joe Ronchi has participated in numerous call-outs during 2008. This included the standoff at Senator Hillary Clinton's Campaign Headquarters in Rochester NH. Officer Ronchi has received and continues his specialized training to allow his continued involvement with this highly specialized law enforcement group.

Somersworth Crime tips are still received at 692-9111 or by email at crimeline@somersworth.com. Anyone wishing to provide anonymous tips should contact SPD through either source. All leads are held in the strictest of confidence.



2008 City Totals
Case Activity Statistics

Calls for Service	21,440
Total Offenses Committed:	3,171
Total Felonies	401
Total Crime Related Incidents:	1,364
Total Non-Crime Related Incidents:	2,169
Total Arrests (On View):	552
Total Arrests (Based on Incident/Warrants):	490
Total Summons Arrests:	239
Total Arrests:	1,281
Total P/C's:	142
Total Juvenile Arrests:	130
Total Juveniles Handled (Arrest):	77
Total Juveniles Referred (Arrest):	53
Total Summons	0
Total Open Warrants:	15
Total Open Default Warrants:	0
Total Restraint Orders:	107
Stolen Property-Value	\$421,702
Stolen Property Recovered Value	\$ 91,345

	Occurrence(s)	Percentage
Restraint Orders Involving Alcohol	0	0.0
Restraint Orders Involving Drugs	0	0.0
Restraint Orders Involving Illness	0	0.0
Restraint Orders Involving Children	1	0.9
Crime Incidents Involving Domestic Violence	58	4.3
Crime Incidents Involving Gang Activity	1	0.1
Crime Incidents Involving Alcohol	25	1.8
Crime Incidents Involving Drugs	11	0.8
Crime Incidents Involving Computers	1	0.1
Crime Incidents Involving Alcohol & Drugs	0	0.0
Arrests Involving Domestic Violence	107	8.4
Arrests Involving Gang Activity	4	0.3
Arrests Involving Alcohol	203	15.8
Arrests Involving Drugs	41	3.2
Arrests Involving Computers	0	0.0
Arrests Involving Alcohol & Drugs	0	0.0

Total Motor Vehicle Accidents	478
Total Motor Vehicle Violations-Civil	19
Total Motor Vehicle Violations-Warnings	3,424
Total Motor Vehicle Violation-Arrests	943
Total Parking Tickets	738

Somersworth Public Library

In August of 2008, the main desk of the library moved out of the building into the entrance foyer for the first phase of the installation of a new HVAC system (Heating/Ventilation/Air Conditioning). For six weeks, our patrons patiently waited to get back computer time, waited as the staff wound their way through a maze of staging to retrieve requested materials, and waited to have the main part of the building back. Then, for four weeks, the children and their parents had to wait as the basement level installation and the new boiler room was completed. With this new system, the entire building is now heated with natural gas, and we are looking forward to the summer of 2009 to enjoy the air conditioning component of this new system. The Library Board of Trustees and the staff are very appreciative of all the work that was done by Craig Wheeler, Director of Development Services, his staff, and Scott A. Smith, Director of Finance and Administration as well as the support of the City Council to bring this project to its completion.



The 'abridged' Front Desk



Installation of the new ductwork and ceiling

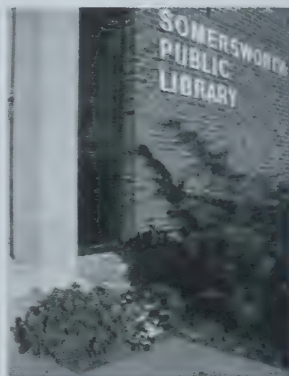
The library staff and Board of Trustees, in partnership with the City Manager, Robert M. Belmore, and Director of Finance and Administration, Scott A. Smith, and the City Council, successfully applied for a Gates Online Opportunity Grant that will provide four new computers to replace the current ones used by the public at the library, complete with software and peripherals. Requirements for this grant include a match of local funds totaling \$2,600, attendance at an advocacy seminar by library staff, Trustees and Friends, and several technical items for completion. The matching funds were found in library and city revenues. The new computers should be installed at the library before the summer of 2009. If matching funds totaling \$3,900 can be raised for FY2009-2010, the library qualifies for an additional three new computers.

The Book Discussion Group has been meeting monthly at the library since 1997. One hundred and twenty-nine books have been read and discussed. This group provides the community an opportunity to read both fiction and non-fiction, and literary and best-selling books and spend time with friends and neighbors talking about these books. The books are chosen by the members of the group from a list developed by the library staff. All are welcome to attend this free monthly program held at the library.

We look forward in 2010 to partnering with the Somersworth High School, and the New Hampshire Center for the Book for another Big Read.

In order to meet our mission of actively encouraging reading and lifelong education, the Children's Room offered 234 programs in 2008. The summer reading program, "G'Day to Reading", succeeded with 201 children registered for the program reading 1,530 books. Watch for "Summertime and the Reading Is Easy", the summer reading program of 2009. This program will keep your child's reading skills sharp for the beginning of their new grade in school in the fall.

The Friends of the Somersworth Public Library held four book sales this year; a romance and paperback book sale in February, a Children's Book Sale to coincide with the Somersworth International Children's Festival in June and both a spring and a fall general book sale in March and September respectively. With the proceeds, four new comfortable chairs were donated for the reading sections on the upper level of the library and new planters (see photo to the right) replaced the 30+ year old ones at the front steps. Through donations and labor, the Friends planted a row of perennial foliage plants called hostas on the park side of the library to minimize the splash of dirt onto the windows at the ground level and to enhance the look of the park. In November, the Friends received non-profit 501(c)(3) status with the Internal Revenue Service through the efforts of the group and especially the treasurer, Donna Pincince. Donna took on this special project and wound her way skillfully through the maze of the many-paged application form. The application was accepted as presented without any conditions or further information required by the Internal Revenue Service staff.



In an average week, the citizens of the city borrowed 1,193 books and other library items such as audio-books, magazines, and the library borrowed through the interlibrary loan system (ILL) fifty-five books from other libraries to meet our customers needs not met by the library's collection; 169 citizens used the public access computers to surf the Web, find a job or research the latest information on global warming; the staff prepared 54 new books to add to the collection; 13 people applied for a new library card; and the librarians reminded 36 people to return their overdue library books. In addition to these activities, librarians answered 105 questions ranging from 'Do you have income tax forms?' to 'Was Somersworth known as Great Falls at one time?' The statistics for the year are in the following table.

Statistics for 2007-2008

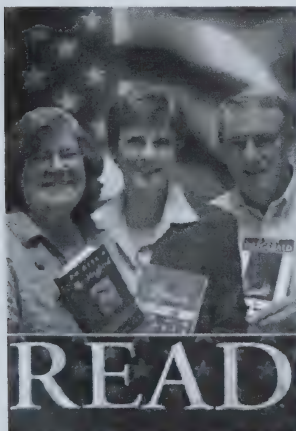
	Circulation	ILL	Computer Use	Accessions	New Cards	Overdue Contacts
July	5331	212	724	186	61	95
August	5570	217	774	125	41	147
September	4356	225	749	215	26	149
October	4906	220	778	231	63	134
November	4661	186	597	161	50	75
December	3793	194	570	257	32	190
January	4831	256	754	212	55	122
February	4858	246	660	187	63	224
March	5685	318	676	175	64	191
April	5652	289	738	160	94	120
May	5068	243	719	202	49	177
June	4949	225	717	126	32	166
TOTAL	59660 (+1.4%)	2831 (-.4%)	8456 (+13%)	2687(+4.5%)	630 (+3.1%)	1790 (+23%)

Four regular volunteers work an average of twelve hours each week for the library. The work they do includes shelving books, preparing books for circulation, clerical work, maintaining our records in the New Hampshire Union Public Access Catalog (www.nhu-pac.library.state.nh.us) and maintaining the card catalog. We also provide community service opportunities for both adults and teenagers, and 100 hours of service were donated this year. Books, movies and audio-books are donated to the Library on a regular basis and provide the backbone of the book sales sponsored by the Friends of the Somersworth Public Library. Books, audio-books and DVDs are often in these donations that meet the collection requirements and are added to the regular collection to enhance its value to the community. In 2008, 556 books, audio-books and movies that were donated to the library were added to the collection with an estimated value of \$7,756. Please consider donating your time or your new or gently used books and movies to support the library.

MISSION

The Somersworth Public Library will provide the citizens of the City of Somersworth access to the materials and services necessary for their informational, cultural, educational and recreational needs. The library will actively encourage every citizen to read and appreciate learning. It will also preserve the materials needed to provide future generations with a record of the history and heritage of the City.

- Adopted June 3, 2003



BOARD OF TRUSTEES

Thomas Tetreault, Chairperson
Judy Goodnow
Trudy Grant
Arlene Labrie
Scott Champney

STAFF

Debora Longo, Library Director
Kathleen Dill, Library Assistant
Nancy Polito, Children's Librarian
Eliza Warfield, Desk Assistant
Linda Wheeler, Desk Assistant
Cora Hancock, Desk Assistant
Iris Horne, Page

The Library Staff, Trustees and Friends work together to give the community a better library.

FOREST GLADE CEMETERY

The cremation area layout in Forest Glade has been drawn up, with lots ready to be purchased. With the economy in its current state, cremation is quickly becoming a more cost-effective choice for many. We have single and double lots available in the beautifully laid out cremation area. Lots start at \$150, with opening and closing fees significantly less than full casket burials.

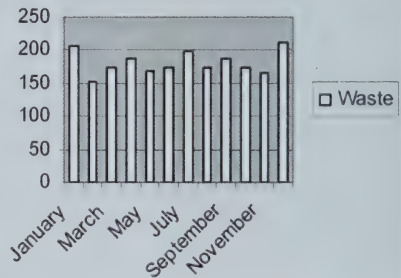
SOLID WASTE & RECYCLING

How much waste and recycling did Somersworth generate in 2008? Over the course of one year we generated 852.08 tons of recycling and 2,170.28 tons of solid waste. Compared to 2007, this is approximately 21 tons less recycling and 27 tons less solid waste. The chart on the right shows the monthly breakdown of waste by tons. These numbers only include waste and recycling picked up curbside.

Metal waste, including air conditioners, refrigerators, and other miscellaneous items totaled approximately 50 tons.

Residents recycled 2,244 gallons of waste oil at the Public Works Facility. Approximately 13.4 tons of computers and other electronic items were recycled.

Somersworth Waste



WINTER OPERATIONS 08-09

We experienced eighteen (18) storms throughout the winter season. The ice storm in December packed the biggest punch, leaving us with heavy duty clean up in the spring. The City will receive approximately \$25,000 from FEMA for brush pickup. The Public Works Department will take over two months to complete brush pickup throughout the City.

Below are *estimated* costs for winter maintenance. The table on the left shows the approximate cost of material used to treat the roads. Also included is the estimated number of gallons of diesel used to fuel the trucks and equipment. The table on the right shows the approximate cost of labor for hours worked during winter maintenance for snow and ice storms, snow removal, and road treatment. Equipment costs are based on FEMA equipment rates, which are used in a disaster such as the December '08 Ice Storm. The rates are calculated by FEMA to cover "depreciation, overhead, all maintenance, field repairs, fuel, lubricants, tires, OSHA equipment and other costs incidental to operation." For more information visit www.fema.gov.

	Total	Total Cost
Hot Loads	11	\$3,717.12
Sand/Salt Loads	181.3	\$57,185.65
Salt Loads	151.25	\$55,647.90
Gallons of Deisel	5818.2	\$17,687.33

	Total Hours	Total Cost
Regular Hours	1516.5	\$27,376.32
OT Hours	2244.25	\$63,051.82
Equipment	3760.75	\$136,610.00

Paving

In 2008, Pemberton Lane was reconstructed and West High Street was resurfaced. Albert Street and Mt. Auburn Street were bid out and work was deferred until spring of 2009. Milo Lane and Victoria Drive were resurfaced by the developer and then accepted by the City as public streets in the fall. Cornfield Drive and Maize Drive were also accepted by the City in the fall.

Service Calls

The Public Works Department receives several calls a day from residents with questions or concerns about the City infrastructure, trash pickup, bulky waste disposal, and other issues related to Public Works. Using our VueWorks computer program, calls are logged in and linked to the property of the caller as well as the area or asset in question. Approximately 1,200 calls were logged in the last year for the Highway and Water Department.

Somersworth School Department

The Somersworth School District is pleased to submit this report to the City of Somersworth. The SAU 56 administrative team is in its fourth year at the helm of the Somersworth and Rollinsford School districts. It has been a busy year as we continue to focus on our mission of inspiring all students to excel, to develop a thirst for knowledge, and to teach the essential skills necessary to be caring, contributing, and responsible individuals in an ever-changing world. Our focus is on literacy as we all know that this is the basis for the future success of our students.

We are continuing to move forward with a building project to address the space needs in grades K-8 through the bonding of a new elementary school. The Joint Building Committee has begun meeting to advance our goal of constructing a new facility.

We continue to work with the City Finance Committee in the development of a long-range capital improvement plan to maintain safe, secure facilities and to protect the investment that the citizens of Somersworth have made. In our efforts to continue to maintain our facilities, the bleachers in the middle and high schools have been completely overhauled for safety purposes, flooring replaced at the middle school and annual painting of classrooms took place, to name a few of the projects completed over the past year.

Our integration and use of technology continues to grow as we now have the SAU 56 website up and running. It has enabled us to improve communication within the district and throughout the community at large.

In addition to the annual federal entitlement grants for students with disabilities and educationally disadvantaged students, technology and professional development through the efforts of the SAU 56 Office an additional \$300,000 in competitive grant monies were applied for and received for the Somersworth School District.

Our entire district is committed to Positive Behavior Interventions which promotes positive behavior in all students while also providing targeted and intensive supports for students with emotional and behavioral challenges. Instructional time has increased due to fewer disciplinary referrals. The high school completion rate has significantly increased with only 2.8% of students not completing high school. In addition by following each student we are providing opportunities to meet their unique educational needs from Advance Placement courses, honors courses and our new GED Options program.

Our new Somersworth Youth Connections Program at the Somersworth Middle School is a true example of community giving and it continues to grow. Students have time to work on assignments and are then given an opportunity to select from a variety of enrichment activities. Numerous community artisans have worked with the middle school students on many engaging projects. Students are acquiring new skills and talents

while being involved in productive activities after school. This program is being funded through a 21st Century grant and a nominal participation fee.

The Somersworth School District truly appreciates the ongoing support of families, community members and businesses in the Somersworth community. The entire staff of the Somersworth School District is to be commended for their dedication to our students. Even though there are many challenges to be faced in these turbulent times, these challenges are opportunities for our entire community to educate our students to be productive, caring members of society. On behalf of the Somersworth School District, thank you.

SOMERSWORTH HOUSING AUTHORITY

Business of the Year-2002

MANAGEMENT PROFILE and SUMMARY OF PROGRAMS

2008

**SOMERSWORTH HOUSING AUTHORITY
SUMMARY OF PROGRAMS
AND LOCAL BENEFITS
2008**

PROGRAM NAME	NUMBER OF UNITS/ACTIVITY	\$(DOLLARS) BROUGHT INTO REGION	WHERE THE \$(DOLLARS) GO	COMMENTS
Public Housing	169 units of family and elderly housing for low and very low income. Albert J. Nadeau Homes - Bartlett Avenue: 56 Units – Family Edward S. Charpentier Apartments - Franklin Street: 49 Units - Elderly R.H. Filion Terrace – Washington Street: 64 Units - Elderly	Approx. \$551,122 per year in rental subsidy above tenant rents received. Maintenance and operations budget of over \$1,428,966 per year. \$5,223,024 total agency budget & \$22,000,000 in total assets.	Payment in Lieu of Taxes (PILOT) approximately \$22,375 per year. In the overall budget each year, there is approx. \$1,000,000 spent into the local economy with 71 staff positions, maintenance supplies, contractors and vendor payments, etc.	PILOT is determined by a Cooperation Agreement between the City and the SHA. Amount is Total Tenant Rents - Utility Costs x 10% (Actual water, sewer, trash collection and sand and salt bills are paid in full).
P.H. Modernization Capital Fund Program	Capital improvement grants to SHA owned family and elderly units.	1996: \$175,000 1997: \$195,000 1998: \$412,000 1999: \$275,312 2000: \$264,162 2001: \$269,308 2002: \$255,796 2003: \$210,659 2004: \$243,741 2005: \$232,512 2006: \$223,075 2007: \$216,748 2008: \$240,031		These funds are granted on a formula basis. These funds end up fueling the local economy by being contracted to local construction firms, architects, plumbers, roofers, electricians, etc.
Safe Haven/Police Mini-station	The Safehaven Program is aimed at assisting development and low income children with schoolwork and keeping them out of the criminal justice system.	\$18,000 in various grants and donations		

Somersworth Housing Authority

PROGRAM NAME	NUMBER OF UNITS/ACTIVITY	\$(DOLLARS) BROUGHT INTO REGION	WHERE THE \$(DOLLARS) GO	COMMENTS
Preservation Park & Smokey Hollow Common	42 units of elderly and family low income housing	Approx. \$459,192 per year in direct subsidy. Total budget of project contributes and additional \$405,705 per year in maintenance, upkeep, vendors, contractors, and etc	Full taxes paid: approx. \$54,523 per year.	Smokey Hollow is a family development consisting of 16 units, and Preservation Park consists of 26 elderly units. Privately owned, but managed through the SHA.
Albert "Jack" LaBonte Apartments	37 units of elderly and disabled low income housing under the Low Income Tax Credit Program.	Approx. \$389,298 per year in direct subsidy. Total estimated projected costs for year \$325,783	Pays full taxes to the City of approximately \$35,254 per year.	This brand new complex opened in June of 2004 under the ownership of Jeff, Pat and David Francoeur. This complex offers a living assistance program for qualifying residents, providing housekeeping, shopping assistance, and on-site service coordination.
Queensbury Mill	24 units of elderly and disabled low income housing under the Low Income Housing Tax Credit Program.	Approximately 316,599 per year in direct subsidy. Total projected costs for year 295,744	Pays full taxes to the City of approximately \$16,289 per year.	This renovated complex offers a living assistance program for qualifying residents, providing housekeeping, shopping assistance, and on-site service coordination.
Section 8 Housing Choice Voucher Program	Over 183 total elderly and family Vouchers to assist renting in private apartments.	Approx. \$1,563,920 per year in direct subsidies paid to private landlords in the region.	All landlords are responsible for their own local tax payments. The vast majority are fully taxable properties, with a few landlords (non-profits) which may make their own arrangements with the City. It is impossible to assess the total taxable property made viable by this program.	This program allows the most flexibility to families, elderly and landlords. Lease arrangements are between the private landlord and the participant, with the SHA role being the administration of the subsidy and monitoring the quality of the apartment.

Somersworth Housing Authority

PROGRAM NAME	NUMBER OF UNITS/ACTIVITY	\$(DOLLARS) BROUGHT INTO REGION	WHERE THE \$(DOLLARS) GO	COMMENTS
Community Development Block Grant Program (CDBG)	<p>Since 1975</p> <p>Competitively awarded grants have been received almost every year for Public Facilities and Housing Acquisition and Rehabilitation.</p> <p>Recent grants include the Awarding of \$500,000 for the construction of a 2800 square foot addition to the existing child care center located on Bartlett Avenue.</p> <p>Child Care also received \$55,000 in USDA Grant funds towards to new construction.</p>	Approx. \$22,600,000 in direct grants has been received.	These monies go towards projects which improve the living conditions of low/moderate income residents of Somersworth. The funding has also provided for handicapped access to public facilities. This program has allowed many residences and buildings in Somersworth to be renovated to decent standards that wouldn't have been possible without the funding.	<p>These projects are administered by the SHA following approval by the City Council.</p> <p>Increase in taxes for each unit rehabilitated.</p> <p>\$9,500 per unit is awarded to qualified property owners. These funds are loaned at ½ of prime lending rate. The funds that are paid back are used for further property rehabilitation and downtown revitalization.</p>
Congregate Elderly	Federal program providing services for 20 elderly residents to prevent premature institutionalization.	Approx. \$138,464 per year awarded to provide services, meals, and service coordination to 20 seniors residing in public housing.	We have approx. 19 participants in this Congregate Program, and have placed several elderly on this program directly from a nursing home. Program participants provide him/her with the services needed to remain independent.	<p>This program is cost effective and humane. We are able, even with the cost of housing subsidies, to keep an elderly person from being unnecessarily institutionalized for program costs (including housing subsidy, services, coordination and administration of about \$12,000 per year.</p> <p>The Charpentier Apartments of the Public Housing Program is one site for the Congregate Program. Other locations include Queensbury Mill Apts. located on Market Street, and the Albert "Jack" LaBonte Apartments located on Maple Street Ext.</p>

Somersworth Housing Authority

PROGRAM NAME	NUMBER OF UNITS/ACTIVITY	\$(DOLLARS) BROUGHT INTO REGION	WHERE THE \$(DOLLARS) GO	COMMENTS
Flanagan Center	Gym and Meeting Spaces provided for the Strafford County Head Start Program, the Early Education Program, City Recreation, Safehaven, Child Care Center, and the Developmentally disabled program. Somersworth and other area schools that have no gym facilities.	The SHA charges a minimal fee to the City for gym use for the Rec program to ensure all children can afford the programs. The SHA pays all staff costs and all utility costs for this facility.	All costs are borne by the SHA out of operating account. Private groups pay \$35.00 per hour to rent the facility.	It would cost the City in excess of \$1,000,000 to construct its own recreational facility plus vast operational funds.
Somersworth Early Learning Center	Approx. 125 - 130 enrolled children	Approx. \$855,094 from USDA, Child Care Development Fund (CCDF), the United Way, fundraising, and private clients.	Provides a clean, comfortable center for children of families who must work. Because of funding sources, the Center is able to provide a sliding fee scale for parents who must work but cannot afford daycare prices (approx. 70% of the daycare enrollees required these special payment arrangements).	This is one of the few Centers in the area that provide care for newborn infants (around 6 weeks of age). Provides 2 meals and 1 snack per day that are nutritionally sound (USDA guidelines).
Strafford County Nutrition	Meals on Wheels (Home Delivered recipients): Approx. 230 persons per day. Congregate Meals (3 sites): Approx. 180 persons per day.	Approx. \$942,037 per year from USDA, Title XX, Title IIIC, and anonymous donations.	Provides for the nutritious meals and the staffing that is required to service elderly disabled persons in Strafford County who are homebound or are for some reason unable to make themselves a nutritious meal.	2,500 meals per week are served in Somersworth, Dover, Rochester, Farmington, Milton, Rollinsford, Durham, Strafford, Madbury, Lee, Barrington, Middleton and New Durham.

Elizabeth A. Salinger, Executive Director
David L. Roberge, Chairman
Joan A. Lynch, Vice Chairman
Richard Whitten, Commissioner
Martin Dumont, Commissioner

PROPOSED PROGRAMS: 2009

Proposed work items for the \$303,831 of American Recovery and Reinvestment Funds awarded to the Somersworth Housing Authority is the new installation of sidewall insulation, siding, and gutter replacement at the Albert J. Nadeau Homes Complex.

Capital Funds and Operating Fund proposed work items are as listed:

Albert J. Nadeau Homes

Selected roof replacement
Rotating tub replacement
Security Cameras

Robert H. Filion Terrace

Paving
Pole light replacement
Selected roof replacement
Replacement of Hot Water Tanks

Charpentier Apartments

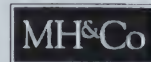
Selected door replacements
Painting

Smokey Hollow Common

Paving

Queensbury Mill

Exterior Painting



MELANSON HEATH & COMPANY, PC

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INDEPENDENT AUDITORS' REPORT

To the Mayor and City Council
City of Somersworth, New Hampshire

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Somersworth, New Hampshire, as of and for the year ended June 30, 2008, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City of Somersworth's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Somersworth, as of June 30, 2008, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis, appearing on the following pages, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally

of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 20, 2009 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
January 20, 2009

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Somersworth, we offer readers this narrative overview and analysis of the financial activities of the City of Somersworth for the fiscal year ended June 30, 2008. We encourage readers to consider the information here in conjunction with additional information that we have furnished in our letter of transmittal.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The statement of net assets presents information on all assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, highways and streets, health and welfare, culture and recreation, and education. The business-type activities include water, sewer, and solid waste activities.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate

compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general and debt service funds. A budgetary comparison statement has been provided for the general and debt service funds to demonstrate compliance with this budget.

Proprietary funds. Proprietary funds are maintained as follows:

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Specifically, enterprise funds are used to account for water, sewer, and solid waste operations.

Proprietary funds provide the same type of information as the business-type activities reported in the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water, sewer, and solid waste operations, all of which are considered to be major funds.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the financial statements. The notes provide additional information that are essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by the *Governmental Accounting Standards Board*.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$ 16,273,506 (i.e., net assets), a change of \$ 439,569 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$ 1,853,653, a change of \$ (3,861,257) in comparison with the prior year.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$ 616,105, a change of \$ (423,990) in comparison with the prior year.
- Total long-term debt at the close of the current fiscal year was \$ 33,563,108, a change of \$ 391,780 in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years. All amounts are presented in thousands.

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
Current and other assets	\$ 11,947	\$ 13,243	\$ 1,581	\$ 3,126	\$ 13,528	\$ 16,369
Capital assets	<u>21,852</u>	<u>18,197</u>	<u>25,431</u>	<u>25,350</u>	<u>47,283</u>	<u>43,547</u>
Total assets	33,799	31,440	27,012	28,476	60,811	59,916
Long-term liabilities outstanding	13,583	15,240	19,980	17,931	33,563	33,171
Other liabilities	<u>9,851</u>	<u>7,195</u>	<u>1,124</u>	<u>3,716</u>	<u>10,975</u>	<u>10,911</u>
Total liabilities	23,434	22,435	21,104	21,647	44,538	44,082
Net assets:						
Invested in capital assets, net	11,021	10,543	7,570	8,634	18,591	19,177
Restricted	17	97	-	-	17	97
Unrestricted	(673)	(1,635)	(1,662)	(1,805)	(2,335)	(3,440)
Total net assets	\$ <u>10,365</u>	\$ <u>9,005</u>	\$ <u>5,908</u>	\$ <u>6,829</u>	\$ <u>16,273</u>	\$ <u>15,834</u>

CHANGES IN NET ASSETS

	Governmental Activities		Business-Type Activities		Total	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
Revenues:						
Program revenues:						
Charges for services	\$ 1,104	\$ 1,175	\$ 3,151	\$ 2,856	\$ 4,255	\$ 4,031
Operating grants and contributions	10,329	10,058	-	-	10,329	10,058
Capital grants and contributions	199	206	-	-	199	206
General revenues:						
Taxes	19,628	18,213	-	-	19,628	18,213
Motor vehicle registration fees	1,393	1,434	-	-	1,393	1,434
Intergovernmental	944	899	131	497	1,075	1,396
Interest	299	520	80	64	379	584
Miscellaneous	166	157	-	-	166	157
Total revenues	<u>34,062</u>	<u>32,662</u>	<u>3,362</u>	<u>3,417</u>	<u>37,424</u>	<u>36,079</u>
Expenses:						
General government	1,514	1,459	-	-	1,514	1,459
Public safety	1,360	4,120	-	-	1,360	4,120
Highways and streets	5,115	2,279	-	-	5,115	2,279
Health and welfare	221	235	-	-	221	235
Culture and recreation	575	627	-	-	575	627
School department	21,373	20,114	-	-	21,373	20,114
Interest	752	557	-	-	752	557
Other	12	128	-	-	12	128
County assessment	1,979	1,851	-	-	1,979	1,851
Water operations	-	-	1,509	1,842	1,509	1,842
Sewer operations	-	-	2,242	2,426	2,242	2,426
Solid waste operations	-	-	378	382	378	382
Total expenses	<u>32,901</u>	<u>31,370</u>	<u>4,129</u>	<u>4,650</u>	<u>37,030</u>	<u>36,020</u>
Change in net assets before transfers	1,161	1,292	(767)	(1,233)	394	59
Transfers in (out)	<u>199</u>	<u>346</u>	<u>(154)</u>	<u>(346)</u>	<u>45</u>	<u>-</u>
Change in net assets	1,360	1,638	(921)	(1,579)	439	59
Net assets - beginning of year, as restated	<u>9,005</u>	<u>7,367</u>	<u>6,829</u>	<u>8,408</u>	<u>15,834</u>	<u>15,775</u>
Net assets - end of year	<u>\$ 10,365</u>	<u>\$ 9,005</u>	<u>\$ 5,908</u>	<u>\$ 6,829</u>	<u>\$ 16,273</u>	<u>\$ 15,834</u>

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net assets were \$ 16,273,506, a change of \$ 439,569 from the prior year.

The largest portion of net assets, \$ 18,591,976 reflects our investment in capital assets (e.g., land, buildings, machinery and equipment), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net

of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net assets, \$ 17,126, represents resources that are subject to external restrictions on how they may be used. The remaining balance represents an unrestricted net asset deficit of \$ (2,335,596).

Governmental activities. Governmental activities for the year resulted in a change in net assets of \$ 1,359,893. Key elements of this change are as follows:

	<u>Governmental Activities</u>
General fund operating results, as disclosed in Section D	\$ 665,514
Nonmajor funds - accrual basis	113,455
Excess bond principal maturities over depreciation	245,955
Investment in capital assets, funded through tax levy	144,833
Other GAAP accruals	<u>190,136</u>
Total	\$ <u>1,359,893</u>

Business-Type Activities. Business-type activities for the year resulted in a change in net assets of \$ (920,324). Key elements of this change are as follows:

Water Fund	\$ (7,789)
Sewer Fund	(913,536)
Solid Waste Fund	<u>1,001</u>
Total	\$ <u>(920,324)</u>

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$ 1,853,653 , a change of \$ (3,861,257) in comparison with the prior year. Key elements of this change is as follows:

	Governmental Funds
General fund operating results, as disclosed below	\$ 665,514
Nonmajor fund deficit	(4,526,771)
Total	\$ (3,861,257)

The general fund is the chief operating fund. At the end of the current fiscal year, unreserved fund balance of the general fund was \$ 616,105, while total fund balance was \$ 2,752,697. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 2.0% of total general fund expenditures, while total fund balance represents 8.8% percent of that same amount.

The fund balance of the general fund changed by \$ 665,514 during the current fiscal year. Key factors in this change are as follows:

	General Fund
Revenues in excess of budget	\$ 281,102
Budget expenditures in excess of actual	431,314
Property tax collections exceeding (less than) net tax levy	(51,377)
Use of fund balance as funding source	(200,000)
Excess of current year encumbrances over prior year	<u>204,475</u>
Total	\$ <u>665,514</u>

Proprietary funds. Proprietary funds provide the same type of information found in the business-type activities reported in the government-wide financial statements, but in more detail.

Unrestricted net assets of the enterprise funds at the end of the year amounted to a deficit of \$ (1,662,417), a change of \$ 142,727 in comparison with the prior year. This deficit was caused by the impact of increased costs due to financing major capital and operational improvements, mandated by State and Federal agencies of appropriate jurisdictions overseeing the permitting of the Water and Sewer Treatment Facilities. To that end, the City Council enacted a series of rate increases on the Water rates, effective July 1, 2007, that will more than double rates over the next 4 (four) years, and approved a plan to increase the Sewer rates over the next 4 (four) years starting in July of 2008.

Other factors concerning the finances of proprietary funds have already been addressed in the entity-wide discussion of business-type activities.

E. GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget consisted of reappropriations between budget lines, but did not change the overall original appropriation amount.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental and business-type activities at year-end amounted to \$ 47,283,690 (net of accumulated depreciation), a change of \$ 3,735,753 from the prior year. This investment in capital assets includes land, buildings and system, improvements, and machinery and equipment.

Long-term debt. At the end of the current fiscal year, total bonded and leased debt outstanding was \$ 27,618,076, all of which was backed by the full faith and credit of the government.

Additional information on capital assets and long-term debt can be found in the footnotes to the financial statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City of Somersworth's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Office of Finance Director
City of Somersworth
One Government Way
Somersworth, New Hampshire 03878

CITY OF SOMERSWORTH, NEW HAMPSHIRE

STATEMENT OF NET ASSETS

JUNE 30, 2008

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current:			
Cash and short-term investments	\$ 9,811,533	\$ 238,574	\$ 10,050,107
Investments	135,626	-	135,626
Receivables, net of allowance for uncollectibles:			
Property taxes	677,905	-	677,905
Departmental	136,232	170,654	306,886
Special assessments	31,047	-	31,047
Intergovernmental	120,822	1,073,769	1,194,591
Inventory	-	98,191	98,191
Other assets	16,318	-	16,318
Noncurrent:			
Receivables, net of allowance for uncollectibles:			
Special assessments	1,259	-	1,259
Advance to other funds	1,015,881	-	1,015,881
Capital assets:			
Land and construction in progress	7,125,323	8,051,338	15,176,661
Other capital assets, net of accumulated depreciation	14,727,144	17,379,885	32,107,029
TOTAL ASSETS	33,799,090	27,012,411	60,811,501
LIABILITIES			
Current:			
Manifest payable	603,610	104,867	708,477
Accounts payable	503,982	133,149	637,131
Accrued liabilities	338,259	351,163	689,422
Prepaid taxes	7,358,302	-	7,358,302
Internal balances	(529,427)	529,427	-
Due to fiduciary funds	142,777	-	142,777
Notes payable	1,433,060	-	1,433,060
Other current liabilities	-	5,718	5,718
Current portion of long-term liabilities:			
Bonds payable	1,240,000	958,001	2,198,001
Lease payable	19,659	-	19,659
Other liabilities	143,341	-	143,341
Noncurrent:			
Notes payable	-	1,836,616	1,836,616
Advance from other funds	-	1,015,881	1,015,881
Bonds payable, net of current portion	9,239,900	16,139,780	25,379,680
Lease payable, net of current portion	20,736	-	20,736
Other liabilities, net of current portion	2,919,573	29,621	2,949,194
TOTAL LIABILITIES	23,433,772	21,104,223	44,537,995
NET ASSETS			
Invested in capital assets, net of related debt	11,021,371	7,570,605	18,591,976
Restricted for:			
State and federal grants	(164,508)	-	(164,508)
Permanent funds:			
Nonexpendable	168,725	-	168,725
Expendable	12,909	-	12,909
Unrestricted	(673,179)	(1,662,417)	(2,335,596)
TOTAL NET ASSETS	\$ 10,365,318	\$ 5,908,188	\$ 16,273,506

See notes to financial statements.

CITY OF SOMERSWORTH, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2008

		Program Revenues			Net (Expenses) Revenues and Changes in Net Assets	
		Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Expenses	Charges for Services					
Governmental Activities:						
General government	\$ 1,514,045	\$ 114,768	\$ 54,610	\$ (1,344,667)	\$ -	\$ (1,344,667)
Public safety	4,310,828	83,729	113,985	(4,113,114)	-	(4,113,114)
Highways and streets	2,163,031	357,786	311,483	(1,466,522)	-	(1,466,522)
Health and welfare	220,726	10,927	-	(209,799)	-	(209,799)
Culture and recreation	576,785	137,604	3,261	(435,920)	-	(435,920)
School department	21,372,526	399,445	9,845,563	(10,956,056)	-	(10,956,056)
Interest	751,845	-	-	(751,845)	-	(751,845)
County assessments	1,979,358	-	-	(1,979,358)	-	(1,979,358)
Other	12,000	-	-	(12,000)	-	(12,000)
Total Governmental Activities	32,901,144	1,104,259	10,328,902	(21,269,281)	-	(21,269,281)
Business-Type Activities:						
Water services	1,509,392	1,428,450	-	-	(80,942)	(80,942)
Sewer services	2,241,750	1,344,715	-	-	(897,035)	(897,035)
Solid waste services	371,750	378,751	-	-	1,001	1,001
Total Business-Type Activities	4,128,892	3,151,916	-	-	(976,976)	(976,976)
Total	\$ 37,030,036	\$ 4,256,175	\$ 10,328,902	\$ (21,269,281)	(976,976)	(22,246,257)
				General Revenues and Transfers:		
				Taxes		
				Other revenues not restricted		
				to specific programs:		
				Motor vehicle registration fees	1,392,304	1,392,304
				Intergovernmental	943,832	1,075,042
				Interest	299,389	379,281
				Miscellaneous	166,479	166,479
				Transfers, net	199,450	45,000
				Total general revenues and transfers	22,629,174	22,685,826
				Change in Net Assets	1,359,893	439,569
				Net Assets:		
				Beginning of year	9,005,425	15,833,937
				End of year	\$ 10,365,318	\$ 16,273,506

CITY OF SOMERSWORTH, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2008

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and short-term investments	\$ 8,557,021	\$ 1,254,512	\$ 9,811,533
Investments	-	135,626	135,626
Receivables:			
Property taxes	832,382	-	832,382
Departmental	133,883	8,107	141,990
Intergovernmental	-	120,822	120,822
Due from other funds	743,241	115,847	859,088
Advance from other funds	1,845,494	-	1,845,494
Other assets	16,318	-	16,318
TOTAL ASSETS	\$ 12,128,339	\$ 1,634,914	\$ 13,763,253
LIABILITIES AND FUND BALANCES			
Liabilities:			
Manifest payable	\$ 417,469	\$ 186,141	\$ 603,610
Accounts payable	503,982	-	503,982
Deferred revenues	704,788	3,807	708,595
Due to other funds	391,101	81,337	472,438
Notes payable	-	1,433,060	1,433,060
Advance to other funds	-	829,613	829,613
Taxes collected in advance	7,358,302	-	7,358,302
TOTAL LIABILITIES	9,375,642	2,533,958	11,909,600
Fund Balances:			
Reserved for:			
Encumbrances	291,098	13,527	304,625
Perpetual permanent funds	-	168,725	168,725
Advance	1,845,494	-	1,845,494
Unreserved:			
Undesignated, reported in:			
General fund	616,105	-	616,105
Special revenue funds	-	302,859	302,859
Capital project funds	-	(701,953)	(701,953)
Debt service funds	-	(695,111)	(695,111)
Permanent Funds	-	12,909	12,909
TOTAL FUND BALANCES	2,752,697	(899,044)	1,853,653
TOTAL LIABILITIES AND FUND BALANCES	\$ 12,128,339	\$ 1,634,914	\$ 13,763,253

See notes to financial statements.

CITY OF SOMERSWORTH, NEW HAMPSHIRE
RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET ASSETS OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET ASSETS

JUNE 30, 2008

Total governmental fund balances	\$ 1,853,653
<ul style="list-style-type: none">• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	21,852,467
<ul style="list-style-type: none">• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	580,666
<ul style="list-style-type: none">• In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(338,259)
<ul style="list-style-type: none">• Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(13,583,209)</u>
Net assets of governmental activities	\$ <u>10,365,318</u>

See notes to financial statements.

CITY OF SOMERSWORTH, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2008

	<u>General</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:			
Taxes	\$ 19,522,829	\$ -	\$ 19,522,829
Licenses and permits	1,555,301	-	1,555,301
Intergovernmental	10,182,257	1,188,639	11,370,896
Charges for services	531,493	435,621	967,114
Interest income	189,936	109,453	299,389
Other revenues:			
Contributions	13,286	87,254	100,540
Other	129,878	36,601	166,479
Total Revenues	<u>32,124,980</u>	<u>1,857,568</u>	<u>33,982,548</u>
Expenditures:			
Current:			
General government	1,438,247	579	1,438,826
Public safety	4,132,143	2,950,811	7,082,954
Highways and streets	2,055,234	442,806	2,498,040
Health and welfare	221,332	-	221,332
Culture and recreation	546,009	4,896	550,905
School department	19,296,528	3,005,525	22,302,053
Other	-	12,000	12,000
Debt service:			
Principal	1,086,127	290,000	1,376,127
Interest	550,724	30,936	581,660
Intergovernmental:			
Assessments	1,979,358	-	1,979,358
Total Expenditures	<u>31,305,702</u>	<u>6,737,553</u>	<u>38,043,255</u>
Excess (deficiency) of revenues over expenditures	819,278	(4,879,985)	(4,060,707)
Other Financing Sources (Uses):			
Transfers in	45,000	371,968	416,968
Transfers out	(198,764)	(18,754)	(217,518)
Total Other Financing Sources (Uses)	<u>(153,764)</u>	<u>353,214</u>	<u>199,450</u>
Net change in fund balances	665,514	(4,526,771)	(3,861,257)
Fund Balances, at Beginning of Year	<u>2,087,183</u>	<u>3,627,727</u>	<u>5,714,910</u>
Fund Balances, at End of Year	\$ <u>2,752,697</u>	\$ <u>(899,044)</u>	\$ <u>1,853,653</u>

See notes to financial statements.

CITY OF SOMERSWORTH, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2008

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ (3,861,257)
<ul style="list-style-type: none">Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:	
Capital outlay purchases, net of disposals	4,785,059
Depreciation	(1,130,172)
<ul style="list-style-type: none">Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in deferred revenue.	104,955
<ul style="list-style-type: none">The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets:	
Repayments of bonded debt	1,376,127
Repayments of leased debt	18,637
<ul style="list-style-type: none">In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(170,185)
<ul style="list-style-type: none">Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.	<u>236,729</u>
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$ <u>1,359,893</u>

See notes to financial statements.

CITY OF SOMERSWORTH, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES,
AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues and other sources:				
Taxes	\$ 19,483,232	\$ 19,483,232	\$ 19,574,206	\$ 90,974
Licenses and permits	1,647,750	1,647,750	1,555,301	(92,449)
Intergovernmental	9,382,094	9,382,094	9,641,452	259,358
Charges for services	496,660	496,660	496,200	(460)
Interest income	205,000	205,000	187,934	(17,066)
Other revenues	282,086	282,086.00	320,829	38,743
Transfers in	45,000	45,000	45,000	-
Bond proceeds	-	-	2,002	2,002
Use of fund balance	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Total Revenues and Other Sources	31,741,822	31,741,822	32,022,924	281,102
Expenditures and other uses:				
Current:				
Elected leadership	137,409	137,409	130,154	7,255
City management	312,869	312,869	293,675	19,194
Development services	885,249	885,249	848,096	37,153
Police	2,599,945	2,481,270	2,373,449	107,821
Fire	1,465,875	1,518,129	1,517,937	192
Finance and administration	1,063,283	1,063,283	998,177	65,106
Public works & utilities	1,944,622	2,090,159	2,051,806	38,353
School	19,737,005	19,737,005	19,653,788	83,217
Other	2,119,358	2,040,242	1,979,358	60,884
Capital outlay	215,988	215,988	211,387	4,601
Debt service	1,061,455	1,061,455	1,053,917	7,538
Other financing uses:				
Transfers out	<u>198,764</u>	<u>198,764</u>	<u>198,764</u>	<u>-</u>
Total Expenditures and Other Uses	<u>31,741,822</u>	<u>31,741,822</u>	<u>31,310,508</u>	<u>431,314</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>712,416</u>	\$ <u>712,416</u>

See notes to financial statements.

CITY OF SOMERSWORTH, NEW HAMPSHIRE

PROPRIETARY FUNDS

STATEMENT OF NET ASSETS

JUNE 30, 2008

	Business-Type Activities Enterprise Funds			
	Water Fund	Sewer Fund	Solid Waste Fund	Total
<u>ASSETS</u>				
Current:				
Cash and short-term investments	\$ 238,574	\$ -	\$ -	\$ 238,574
User fees, net of allowance for uncollectibles	71,838	78,908	19,908	170,654
Intergovernmental receivables	-	1,073,769	-	1,073,769
Inventory	77,495	-	20,696	98,191
Due from other funds	-	-	7,748	7,748
Total current assets	387,907	1,152,677	48,352	1,588,936
Noncurrent:				
Land and construction in progress	6,972,343	1,078,995	-	8,051,338
Other capital assets, net of accumulated depreciation	1,843,849	15,536,036	-	17,379,885
Total noncurrent assets	8,816,192	16,615,031	-	25,431,223
TOTAL ASSETS	9,204,099	17,767,708	48,352	27,020,159
<u>LIABILITIES</u>				
Current:				
Manifest payable	19,903	31,367	53,597	104,867
Accounts payable	133,149	-	-	133,149
Due to other funds	529,946	-	7,229	537,175
Accrued and other liabilities	176,307	174,856	-	351,163
Other liabilities	5,718	-	-	5,718
Current portion of long-term liabilities:				
Bonds payable	441,770	516,231	-	958,001
Total current liabilities	1,306,793	722,454	60,826	2,090,073
Noncurrent:				
Notes payable	-	1,836,616	-	1,836,616
Advance from other funds	-	967,529	48,352	1,015,881
Bonds payable, net of current portion	7,363,848	8,775,932	-	16,139,780
Other	29,621	-	-	29,621
Total noncurrent liabilities	7,393,469	11,580,077	48,352	19,021,898
TOTAL LIABILITIES	8,700,262	12,302,531	109,178	21,111,971
<u>NET ASSETS</u>				
Invested in capital assets, net of related debt	1,010,574	6,560,031	-	7,570,605
Unrestricted	(506,737)	(1,094,854)	(60,826)	(1,662,417)
TOTAL NET ASSETS	\$ 503,837	\$ 5,465,177	\$ (60,826)	\$ 5,908,188

See notes to financial statements.

CITY OF SOMERSWORTH, NEW HAMPSHIRE

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2008

	Business-Type Activities Enterprise Funds			
	Water Fund	Sewer Fund	Solid Waste Fund	Total
Operating Revenues:				
Charges for services	\$ 1,185,141	\$ 1,332,595	\$ 378,751	\$ 2,896,487
Other	<u>243,309</u>	<u>12,120</u>	<u>-</u>	<u>255,429</u>
Total Operating Revenues	1,428,450	1,344,715	378,751	3,151,916
Operating Expenses:				
Operating expenses	904,887	1,265,245	377,750	2,547,882
Depreciation	241,717	615,304	-	857,021
Other	<u>167,865</u>	<u>20,336</u>	<u>-</u>	<u>188,201</u>
Total Operating Expenses	<u>1,314,469</u>	<u>1,900,885</u>	<u>377,750</u>	<u>3,593,104</u>
Operating Income (Loss)	113,981	(556,170)	1,001	(441,188)
Nonoperating Revenues (Expenses):				
Intergovernmental revenue	32,461	98,749	-	131,210
Interest income	23,392	-	-	23,392
Premium on bond issuance	56,500			56,500
Interest expense	<u>(194,923)</u>	<u>(340,865)</u>	<u>-</u>	<u>(535,788)</u>
Total Nonoperating Revenues (Expenses), Net	<u>(82,570)</u>	<u>(242,116)</u>	<u>-</u>	<u>(324,686)</u>
Income (Loss) Before Transfers	31,411	(798,286)	1,001	(765,874)
Transfers:				
Transfers out	<u>(39,200)</u>	<u>(115,250)</u>	<u>-</u>	<u>(154,450)</u>
Change in Net Assets	(7,789)	(913,536)	1,001	(920,324)
Net Assets at Beginning of Year	<u>511,626</u>	<u>6,378,713</u>	<u>(61,827)</u>	<u>6,828,512</u>
Net Assets at End of Year	<u>\$ 503,837</u>	<u>\$ 5,465,177</u>	<u>\$ (60,826)</u>	<u>\$ 5,908,188</u>

See notes to financial statements.

CITY OF SOMERSWORTH, NEW HAMPSHIRE

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2008

	Business-Type Activities Enterprise Funds			Total
	Water Fund	Sewer Fund	Solid Waste Fund	
<u>Cash Flows From Operating Activities:</u>				
Receipts from customers and users	\$ 1,589,406	\$ 1,362,678	\$ 426,406	\$ 3,378,490
Payments to vendors and employees	(1,271,332)	(1,454,835)	(426,406)	(3,152,573)
Net Cash Provided By (Used For) Operating Activities	318,074	(92,157)	-	225,917
<u>Cash Flows From Noncapital Financing Activities:</u>				
Due to other funds	1,667,580	816,660	-	2,484,240
Transfers to other funds	(39,200)	(115,250)	-	(154,450)
Intergovernmental subsidy	(183,781)	98,749	-	(85,032)
Net Cash (Used For) Noncapital Financing Activities	1,444,599	800,159	-	2,244,758
<u>Cash Flows From Capital and Related Financing Activities:</u>				
Acquisition and construction of capital assets	(897,494)	(40,393)	-	(937,887)
Principal payments on bonds and notes	(24,360)	(516,232)	-	(540,592)
Payment of anticipation notes	(1,900,000)	-	-	(1,900,000)
Interest expense	(194,923)	(340,865)	-	(535,788)
Proceeds from state revolving loan	-	49,400	-	49,400
Premium on bond	56,500	-	-	56,500
Net Cash (Used For) Capital and Related Financing Activities	(2,960,277)	(848,090)	-	(3,808,367)
<u>Cash Flows From Investing Activities:</u>				
Investment income	23,392	-	-	23,392
Net Cash (Used For) Investing Activities	23,392	-	-	23,392
Net Change in Cash and Short-Term Investments	(1,174,212)	(140,088)	-	(1,314,300)
Cash and Short Term Investments, Beginning of Year	1,412,786	140,088	-	1,552,874
Cash and Short Term Investments, End of Year	\$ 238,574	\$ -	\$ -	\$ 238,574
<u>Reconciliation of Operating Income to Net Cash Provided by (Used For) Operating Activities:</u>				
Operating income (loss)	\$ 113,981	\$ (556,170)	\$ 1,001	\$ (441,188)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation	241,717	615,304	-	857,021
Changes in assets and liabilities:				
User fees	160,956	17,963	(5,367)	173,552
Inventory	21,836	-	(15,008)	6,828
Due from other funds	-	-	54,079	54,079
Accounts payable	168	(27,917)	27,122	(627)
Accrued liabilities	105,987	(1,252)	-	104,735
Advance from other funds	-	-	(13,475)	(13,475)
Other	(326,571)	(140,085)	(48,352)	(515,008)
Net Cash Provided By (Used For) Operating Activities	\$ 318,074	\$ (92,157)	\$ -	\$ 225,917

See notes to financial statements.

CITY OF SOMERSWORTH, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET ASSETS

JUNE 30, 2008

	Private Purpose Trust <u>Funds</u>	Agency <u>Funds</u>
<u>ASSETS</u>		
Cash and short term investments	\$ 50,312	\$ 571,802
Investments	148,348	-
Due from other funds	<u>-</u>	<u>142,777</u>
Total Assets	198,660	714,579
<u>LIABILITIES AND NET ASSETS</u>		
Other liabilities:		
Escrow deposits held	<u>-</u>	<u>714,579</u>
Total Liabilities	<u>-</u>	<u>714,579</u>
<u>NET ASSETS</u>		
Total net assets held in trust	\$ <u>198,660</u>	\$ <u>-</u>

See notes to financial statements.

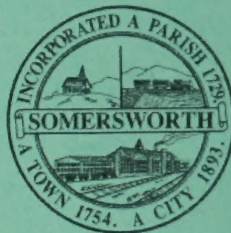
CITY OF SOMERSWORTH, NEW HAMPSHIRE
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2008

	Private Purpose <u>Trust Funds</u>
Additions:	
Investment income (loss)	\$ 1,194
Contributions and donations	<u>500</u>
Total additions	1,694
Deductions:	
Miscellaneous:	
Bequests and expenses	<u>-</u>
Total deductions	<u>-</u>
Net increase (decrease)	1,694
Net assets:	
Beginning of year	<u>196,966</u>
End of year	<u><u>\$ 198,660</u></u>

See notes to financial statements.

City of Somersworth

Service Directory



Adopt-A-Spot Program	692-4266
Auto Registration	692-9555
Betterment Assessments	692-9555
Birth/Marriage/Death Certificates	692-9511 or 692-9512
Blocked Storm Drains	692-4266
Building Permits and Inspections	692-9522
Compost Facility	692-4266
Council Agenda Information	692-9511 or 692-9512
Dog Licenses	692-9511 or 692-9512
Elections/Voter Registration	692-9511 or 692-9512
Emergency Welfare Assistance	692-9509
Historical Reference Questions	692-4587
Library Information	692-4587
Marriage Licenses	692-9511 or 692-9512
Museum Pass Reservations	692-4587
Pay Per Bags / Bulky Waste Stickers	692-9511 or 692-9512
Police	692-3131
Road Repairs	692-4266
Property Maintenance Inspections	692-9521
Property Taxes	692-9555
Recycling Info	692-4266
Resident Taxes	692-9555
Service Agency Referrals	692-9509
Sewer Backups	692-4266
Snow Ban Info	692-9131
Street Light Problems	692-4266
Traffic Light Problems	692-4266
Trash Info	692-4266
Water Main Breaks	692-9523
Water / Sewer Bills	692-9523
Water / Sewer Payments	692-9555